

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY NOTICE OF ORIGINAL MOTION OF CIVIL NO.3656 OF JURISDICTION
INCOME TAX APPEAL (L) NO.2101 of 2006
The Commissioner of Income Tax
City 12 Mumbai .. Appellant
vs
M/s Tulsiani Sumer Associates. .. Respondents

Mr.A.S.Rao for Appellant
CORAM : F.I.REBELLO AND
R.S.MOHITE, JJ
DATED : 4TH DECEMBER, 2007

P.C.

1. This is a Notice of Motion for condoning 674 days delay in filing of the aforesaid Income Tax Appeal. A perusal of the affidavit in support of the Notice of Motion it is seen that after approval was obtained for filing an appeal, the papers were sent to the panel counsel on 20/12/2005. The memo of appeal was however returned back on 11/5/2006 and therefore there is a delay of almost 6 months for drafting the appeal memo. For the purpose of processing the file in order to decide whether an appeal should be filed, the matter remained under consideration from 11/10/2004 to 20/12/2005 for a period of almost 10 months. The delay caused during the aforesaid two periods is not satisfactorily explained. In our view, therefore the cause shown is not sufficient cause.

2. Consequently, Notice of Motion is dismissed.